IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE TWENTY EIGHTH DAY OF OCTOBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 19694 of 2004

Between:

M/S. JAYAM AUTOMOBILES, Dr.No.76-14-226/4, Ground Floor, Grambay Road, Bhavanipuram, VIJAYAWADA.
Rep. by its Proprietor K.C. Malayalam, S/o. Kungumam, Aged

about 43 Years, Krishna District.

..... PETITIONER

AND

1 The Chief Controller of Stores, APSRTC, Musheerabad Circle, HYDERABAD.
2 The Controller of Stores, APSRTC, Vijayawada. Krishna District.
3 The Assistant Commissioner of (CT) (INT) (LTU), O/o. The Deputy

Commissioner (CT), Secunderabad Division, Beside Chermas

Abids, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue an appropriate Writ, Order or Direction more particularly in the nature of Writ of Mandamus declaring the action of the Respondents namely the Chief Controllers and Zonal Stores, APSRTC, Vijayawada seeking to levy and collection of tax @ 12% on the sale of second hand vehicles being sold to the Petitioner in terms of Sale Order Cum Call Letters Vide No's.2404, dt. 18-08-2004 as illegal, arbitrary and without authority of law and contrary to the judgment of this Hon'ble Court in

30APSTJ Pg.217 violating Article 227 of the Constitution of India.

Counsel for the Petitioner:MR.M.V.J.K.KUMAR

Counsel for the Respondents MR.R.MANMADHA REDDY

The Court at the stage of admission made the following

O R D E R (Per the Hon'ble Sri Justice Bilal Nazki):

Learned counsel for the parties agreed that the matter is covered by a judgment of this Court reported in ***Vijayakumar & Co,, Vijayawada vs. Controller of Stores, APSRTC.***

Therefore, we dispose of the writ petition in terms of the said judgment, directing the petitioner to pay the tax at 1 per cent and furnish a bank guarantee for remaining 11 per cent in favour of the assessing authority. On such deposit, the vehicles shall be released.

The writ petition is accordingly disposed of. No order as to costs.

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(BILAL NAZKI, J)

28th October, 2004.

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(S.ANANDA REDDY, J)

Note:Furnish C.C. by tomorrow

B/o

vrn

To

1 The Chief Controller of Stores, APSRTC, Musheerabad Circle, Hyderabad.
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3 The Assistant Commissioner of (CT) (INT) (LTU), O/o. The Deputy

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4 Two C.D copies